

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 03-1934

THOMAS E. TILLEY, IRIS M. TILLEY,

Plaintiffs - Appellants,

versus

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the Middle
District of North Carolina, at Durham. Wallace W. Dixon,
Magistrate Judge. (CA-02-629-1)

Submitted: December 18, 2003

Decided: January 15, 2004

Before LUTTIG, SHEDD, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Thomas E. Tilley, Iris M. Tilley, Appellants Pro Se. Charles
Bricken, Karen Grace Gregory, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Thomas E. Tilley and Iris M. Tilley appeal from the magistrate judge's order* granting summary judgment in favor of the government in the Tilleys' action seeking a refund of income taxes paid for 1991, 1992, 1994, and 1995. On appeal, the Tilleys assert two issues—both concern only Thomas Tilley's tax liability for 1994 and 1995. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the magistrate judge. See Tilley v. United States, No. CA-02-629-1 (M.D.N.C. July 11, 2003). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED

*The parties consented to the magistrate judge's jurisdiction under 28 U.S.C. § 636(c) (2000).